

5½ years have passed since the Johnson decision will not lessen enthusiasm for protecting Old Glory. I strongly urge my colleagues to join me in passing a constitutional amendment which would give the States and the Federal Government the authority to prohibit desecration of the American flag.

TRIBUTE TO DR. RUSSELL KIRK

HON. DAVE CAMP

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 5, 1995

Mr. CAMP. Mr. Speaker, I rise on this historic day to honor a man whose life was devoted to educating and promoting excellence in others. For over 40 years, Dr. Russell Kirk of Mecosta, MI, one of the leading conservative thinkers, was a beacon of light in a confused and muddled world. The sadness of his passing is tempered only by his tremendous contributions to academics and philosophy. His writings and lectures enlightened, educated, and entertained the many people who read his essays or attended his speeches. His ideas and the influence they generated will be felt for generations.

Dr. Kirk received his Bachelor's degree from Michigan State University and his Master's degree from Duke University. He had a distinguished career as a scholar, philosopher, and educator during which 12 universities conferred upon his honorary doctorates. Dedicated to the truth and a firm believer in its power and boundaries, Russell sought to promote verity through his many writings as well as debate and discussion.

Dr. Kirk was a great scholar and a strong advocate of education. He authored over 30 books and hundreds of political essays which helped define the conservative movement. As founder and editor of the "University Bookman," Dr. Kirk provided a forum for ideas and debate and served to educate readers while constantly seeking the truth.

Dr. Kirk's books and essays received high critical acclaim throughout the world and have sold over 1 million copies. Personally lecturing at nearly 500 colleges and universities, he sought to challenge students in order to open their minds to new ideas. His landmark publication, "The Conservative Mind," published in 1953, stands as a benchmark for conservative ideas and sparked the conservative movement which continues to influence leaders today.

During his career, Dr. Kirk received various honors such as the Presidential Citizens Medal, which was conferred upon him by President Ronald Reagan in 1989, as well as the Ann Radcliffe Award of the Count Dracula Society for his Gothic Fiction. He was also honored as the only American to earn the highest arts degree of the senior Scottish University and served as the President of the Wilbur Foundation, the Educational Reviewer, Inc., and as editor of the Library of Conservative Thought for Transaction Books. In addition, he was a Guggenheim fellow and a distinguished scholar of the Heritage Foundation.

Russell was a strong, quiet man who was committed to his family and friends. He and his wife, Annette, worked side by side as editors of the "University Bookman" while raising four daughters who continue in his excellent tradition. His dedication to education and com-

mitment to family are the cornerstones of our Nation.

Over the years, Dr. Kirk enjoyed success professionally as an academic and as a published scholar in pursuit of knowledge and wisdom and privately as a husband and father. He served his fellow academics well and many of them have moved on but continue the pursuit of truth, justice, order, and freedom. His family continues to grow and pursue his love of education and debate.

It is work such as Dr. Kirk's that inspires us all to achieve the best we can, and to promote these qualities in others. Mr. Speaker, I know you will join my colleagues and I in honoring the work of Dr. Russell Kirk and the legacy of ideas and discussion he has left for us all.

ALTERNATIVE MINIMUM TAX LEGISLATION

HON. BILL EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 5, 1995

Mr. EMERSON. Mr. Speaker, I would like to bring to your attention legislation that I am introducing today to correct a little-known provision in the Tax Code that has caused a great deal of hardship and frustration to certain farmers in this country. To make matters worse, this tax provision occurred at a time during the late 1970's and 1980's when farmers were experiencing hard times economically due to the farm crisis of that period. Today, I am introducing legislation proposing that the effective date of section 13208(b) of the Consolidated Omnibus Budget Reconciliation Act of 1985 [COBRA] be changed from 1981 to 1978.

Varying domestic and international economic conditions in the late 1970's and early 1980's contributed to the worst farm crisis this country has seen since the Great Depression. Many farmers, through no fault of their own, were forced into insolvency. During this time, there was speculation that the family farm would soon become extinct, and that the face of American agriculture would be forever changed.

Farmers who became insolvent were often forced to sell their farms under foreclosure. All of the proceeds of the sale went to the creditors; sometimes, despite the sale of the farm, they remained in debt. Yet the sale of the farm was treated as a preference item and, therefore, triggered the Alternative Minimum Tax [AMT].

As we know, Congress enacted the individual AMT in 1978 to take effect January 1, 1979. The AMT applied to all capital gains regardless of whether the sale was voluntary or involuntary. What this meant for insolvent farmers was that these folks were suddenly hit with a large tax bill that they owed—a bill which they could not pay—on what may be termed as "ghost income."

Congress recognized this gross inequity in the Tax Code and the provision was amended in the 1985 COBRA law. Farmers who sold or exchanged their farms to their creditors in order to cancel their debt were allowed to reduce the amount of their tax preference. However, for some reason, the law afforded relief only to land transfers made after December 31, 1981.

This effective date left a 3-year open window, from 1979 through 1981 during which the AMT was in full force. The farmer who suffered the misfortune of bankruptcy in December of 1981 was in a very different and difficult position than the farmer who held on for just 1 additional month. The latter individuals are covered by COBRA's relief; the former individuals suffer the burden of an unfair tax.

According to an estimate from the Joint Committee on Taxation, enactment of this date change would cost less than \$5 million. This is a proposal which would be enacted in the interest of fairness.

INTRODUCTION OF TAOS BOTTLENECK LEGISLATION

HON. BILL RICHARDSON

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 5, 1995

Mr. RICHARDSON. Mr. Speaker, I am pleased to rise today to introduced legislation to return nearly 765 acres of the Wheeler Peak Wilderness to management by the Taos Pueblo as part of the Blue Lake Wilderness.

The nearly 765 acre bottleneck track is one of the most sacred sites for the Taos Pueblo people: it has had religious significance for these people for thousands of years. In fact, the area we call the bottleneck is known as the Path of Life Lands to the Pueblo people because it contains their most sacred religious lands. Additionally, the Taos Pueblo was recognized by the United Nations as a World Heritage Site in 1992 in recognition of its status as one of the last remaining pre-Columbian civilizations in North America.

Legislation signed by President Richard Nixon in 1970 returned to the Taos Pueblo all lands that had been seized by the Federal Government with the exception of the bottleneck tract. Inclusion of the bottleneck lands would have decreased the acreage of the adjacent Wheeler Peak Wilderness below the legal limit required for wilderness designation so the land was not returned to the Pueblo.

The Wheeler Peak Wilderness has subsequently been expanded several times and the transfer of the 764.33 acres of the bottleneck tract would not affect the wilderness designation of the Wheeler Peak Wilderness. My legislation would end this saga and bring to an end the responsibilities of the Federal Government to return lands to the Taos Pueblo.

The land transfer to the Pueblo effected by this bill will enable the Pueblo to guard against the public intrusions that are presently occurring on surrounding Indian lands and sacred sites. These intrusions have occurred during sacred religious activities and are wholly inappropriate for such an area. Unfortunately, the Pueblo is powerless to prevent such intrusions without the return of the land to their management and jurisdiction.

Under the terms of the bill, the bottleneck lands would be used for traditional purposes only, such as religious ceremonies, hunting, fishing, and as a source of water, forage for domestic livestock, wood, timber and other natural resources.

Enactment of this legislation will not result in the transfer of the land out of wilderness status. The Pueblo will manage the land as wilderness under strict requirements allowing